(2) who were *sub-protem* or acting continuously for one year or more at the time of the last general reorganisation; and

(3) who were not given the *sub pro tem* promotion for which they had become eligible on account of the order prohibiting the filling up of vacancies permanently before the said reorganisation?

(*b*) Will the Government be pleased to state whether they are aware that some Heads of Departments have not yet furnished the Account Office with complete lists of officers who will be benefited by the circular referred to above?

(*c*) Will the Government be pleased to enquire whether the Account Office has fully passed the claims of all officers in the case of certain departments and whether that office has, in the case of certain other departments, given its own interpretation of the circular and called for revised lists from such departments?

(*d*) Will the Government be pleased to place on the table a list of the officers of the several departments whose claims have not yet been verified and passed by the Account Office?

(*e*) Will the Government be pleased to issue strict instructions to the Account Office to obtain complete lists of the officers of the several departments coming within the circular above referred to, and to verify and pass the same in accordance with the spirit of the said circular within a reasonable date?

MR. K. GEORGE (*Financial Secretary to Government*): (*a*) Government have no information and they do not propose to call for the same.

(*b*) The answer is in the negative.

(*c*) Claims admissible under the terms of the circular have been verified and passed. The Account Office does not make any distinction between departments and departments.

(*d*) The Account Officer has verified and duly passed, when admissible, all the claims that have been referred to him by the several heads of departments.

(*e*) Government do not propose to do so. It is not the function of the Account Officer to invite such applications. There is nothing to prevent heads of departments from sending up the lists to him.

Appointment of Income Tax Clerks.

103. MR. A. GOVINDA MENON (*Alangad* cum *Parur*): Will the Government be pleased to state:

(1) what exactly are the reasons for the delay in the appointment of the four income tax clerks sanctioned in this year's budget;

(2) how many applications from qualified men have been received in answer to the advertisement published by the Income Tax Commissioner in the *Government Gazette*;

(3) how many out of such applications are from students who have passed from the Alleppey School of Commerce and who possess the qualifications necessary for the post;

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[Mr. R. Krishna Pillai.]

(4) whether preference will be given to applicants who have passed from the Commercial School; and

(5) whether the Income Tax Commissioner has made any selection from among the several applicants to the posts, and, if so, whether the Government will publish their names with qualifications?

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*):

(1) Soon after the entertainment of four income tax clerks was sanctioned, the Land Revenue and Income Tax Commissioner invited applications for the vacancies by a notice published in the *Government Gazette* dated the 2nd September, 1924. The minimum qualifications that the applicants should possess were specified in that notice and the latest date for the receipt of applications was fixed as the 30th September, 1924. In respect of applications received, certain further information had to be obtained and this was obtained by the 5th December, 1924. The Land Revenue Commissioner made a selection among the candidates and addressed the Government for sanction on the 16th December, 1924, and the Government sanctioned his recommendations on the 18th January, 1925. The Land Revenue and Income Tax Commissioner has issued notices to the men appointed to join duty forthwith.

(2) The total number of applicants was 55, of whom only 12 possessed the minimum qualifications prescribed in the notification.

(3) Many of the applicants did not furnish information as to the institutions in which they were trained. It is seen from the available information that two of them were trained in the Commercial School, Alleppey.

(4) As the places have already been filled up, this question does not arise.

(5) The answer is in the affirmative. The names and qualifications of the selected candidates are given below:—

	Names.	*Qualifications.*
(i)	Mr. P. T. Chanda Pillai	(1) S. S. L. C. (2) Madras Government Technical Examinations—Book-keeping and Commercial Geography, Advanced Grade; and Theory and Practice of Commerce and Banking, Intermediate Grade.
(ii)	,, Paul Taliat	(1) Intermediate Examination in Arts and Science. (2) B. Com. Degree of the Bombay University.
(iii)	,, P. Chandrasekhara Pillai	(1) Do. Do.
(iv)	M. Venkitachalam Potti	(1) B. A. (Madras.) (2) Madras Government Technical Examinations—Book-keeping and Accounts, Advanced Grade.

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